

BOY SCOUTS OF AMERICA
1982 ANNUAL REPORT





The Boy Scouts of America, a national organization, was incorporated on February 8, 1910 and chartered by the 64th Congress of the United States on June 15, 1916. The BSA has served the youth of our country continuously since 1910.

While our organization has broadened its membership requirements and modified its methods to meet the needs of young people in an ever-

changing society, the BSA's three original objectives have been held constant over the years. These objectives help our youth members make the transition from the world of the child, in a family, to the world of the adult. We want to help them:

- 1 (1) *be ready for participating*
- 13 *citizenship*
- 14 (2) *develop their character by*
- 16 *gaining understanding of self and*
- 18 *others*
- 20 (3) *gain knowledge of the value of*
- 21 *keeping mentally, spiritually, and*
- 22 *physically fit*

The Boy Scouts of America sees its role as a resource for families, religious institutions, and educational organizations.

In this report, the terms "Boy Scouts of America" and "BSA" are used interchangeably. The word "Scouting" has been used in reference to the worldwide movement. The terms "we" and "ours" refer to all who are involved in the movement because this is a report that speaks for all — the community-based organizations chartered by the National Council, to use the program, the volunteers who selflessly give of themselves to bring the program to youth, a small corps of professionals who see Scouting as a career in which to be proud, and most importantly, the boys, young men and women, adults and families whom we serve through our chartered partners.

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MEMBERSHIP

The Boy Scouts of America... Growing in the Eighties.

- This is the third consecutive year of youth membership growth
- Youth membership had the largest percentage increase since 1956
- Tiger Cubs, BSA, a new program for 7-year-old boys, increased the total youth membership to a 5.6 percent gain
- Since 1910, 68 million youth and adults have been members of the organization

YOUTH MEMBERS

	Number	% Gain or Loss over 1981
Tiger Cubs	84,039	(New Sept. 1, 1982)
Cub Scouts	1,609,188	- 2.1
Boy Scouts	1,125,682	+ 2.2
Explorers	605,899	+ 21.3
Total Youth	3,424,808	+ 5.6

ADULT MEMBERS

	Number	% Gain or Loss over 1981
Pack Leaders	527,411	- 1.4
Troop Scouters	424,581	+ 2.8
Explorer Leaders	92,428	+ 1.7
Council Scouters	73,305	+ 0.5
Total Adults	1,117,725	+ 0.5
GRAND TOTAL MEMBERSHIP	4,542,533	+ 4.3

UNITS

	Number	% Gain or Loss over 1981
Cub Scout Packs	53,040	- 0.2
Boy Scout Troops	54,980	+ 1.1
Explorer Posts/Ships	24,340	+ 5.6
Total Units	132,360	+ 1.4

OTHER FACTS

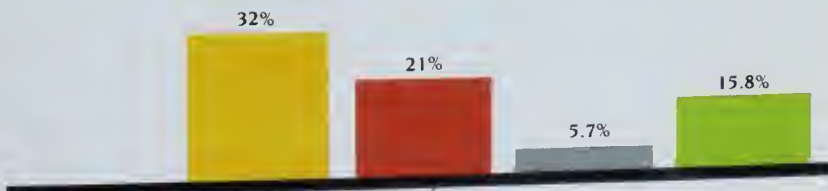
	Number
BOYS' LIFE Magazine Subscriptions	1,595,000
SCOUTING Magazine Subscriptions	951,000
EXPLORING Magazine Subscriptions	351,000
Professional Staff	3,852
National Office Employees	530
Number of Local Councils	413

(Data as of December 31, 1982)

DENSITY

Available Youth - % served in 1982

No. of 7-year-old boys (New September 1, 1982)	No. of Cub Scout age boys 5,028,165	No. of Boy Scout age boys 5,368,253	No. of Explorer age young adults 10,658,263	Total available youth (10-16) 21,054,681
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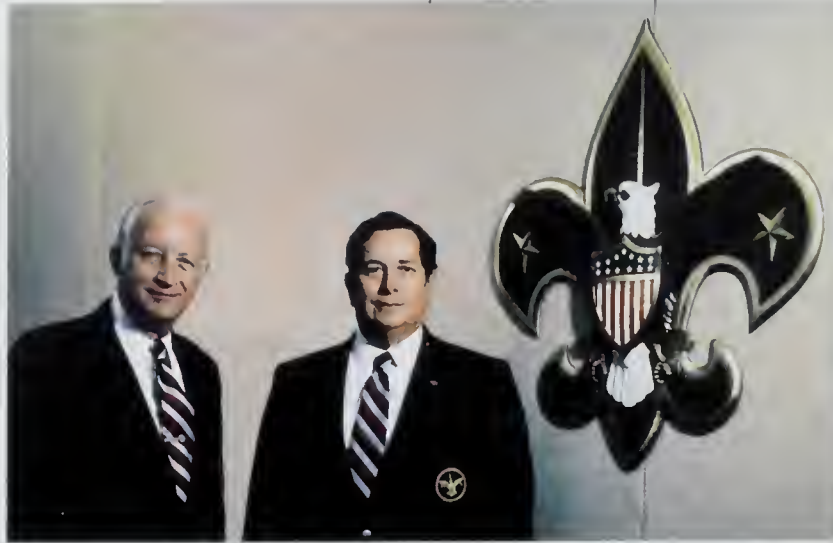
In 1982, the Boy Scouts of America took an analytical look at itself — from the way the organization is financed to the needs of our nation's youth. We did this knowing that this will be a decade of challenges for our nation's economic systems, for the values that have been its sustenance, and to family structure as we have known it.

To finance our needs in the 80's, we launched in 1981, a major funding development effort called *Campaign for Character*. The goal was to raise \$49 million. The underlying consideration was to increase endowment funds, provide needed capital facilities, and obtain funds for major special projects. Under the skilled leadership of national Executive Board member, Charles M. Pigott, president of PACCAR, Inc., Bellevue, Washington, the campaign achieved \$40 million of its goal by the end of 1982. (See page 5.)

One of the most significant projects funded by the Campaign for Character is *Shaping Tomorrow*. Under the direction of the internationally respected management consulting firm of McKinsey and Company, the study's overriding objective is to improve BSA's effectiveness in serving youth. (See Page 5.)

Funding from the Campaign for Character also made possible the *Foundations for Growth* study. We are pleased to report that after careful design and extensive pilot testing, we have taken the values of Scouting to the 7-year-old boy in an unstructured program designed to bring him closer to an adult member of his family. Called *Tiger Cubs*, BSA, the new program's motto is "Search, Discover, Share." In just 4 months, 84,039 boy/adult teams joined — proof that we are filling a need with a well-conceived design of activities.

Another product of the Foundations for Growth project which was guided by national Executive Board member, Robert H. Gaynor, vice-president — Personnel, American Telephone and Telegraph Company, Long-Lines Department, was *enrichment of the program for the 9-year-old Cub Scout* who works toward his Bear badge. Features include upgrading the achievements while helping the boy come closer to his God, country, family and self.



J. L. Tarr

Edward C. Joullian III

Still another outcome of Foundations for Growth was a plan for *better marketing of the Explorer program*. This is our fastest growing membership because of dynamic, new approaches across the country. Exploring emphasizes career education for young men and women who are 15 through 20 years of age. That membership rose by 21.3 percent, reaching an all-time high of 605,899.

Today's Family, another new thrust introduced in 1982 as a result of research, sees us deepening our support of the American family. In this time of varied family lifestyles, and as a result of the Foundations for Growth project, the *Prepared for Today* booklet was produced. In use by industries and community groups as well as our own membership, this is a guide to help families in which both parents work outside the home, or single parents who are not in the home when the 5- to 11-year-old girl or boy arrives there after school. Families are shown situations for which their children can be taught to be more independent and safe while they are by themselves. No registration is necessary. At year's end 405,000 copies had been distributed.

In our traditional activities such as camping, 1982 proved to be an outstanding year. With the generous *Max C. Fleischmann Foundation grant* the new Florida high-adventure base was purchased and work was completed, or contracts entered into, to expand facilities and program features at our other high-adventure bases, which operate year-round. Older Scouts and Explorers may now participate in a wide variety of educational and recreational experiences including scuba, cross-country skiing, canoeing, and wilderness survival in Maine, Wisconsin, Florida, and northern Minnesota. Province of Ontario. In 1982, a total of 8,718 youth and adults participated in these tremendous opportunities.

The *Philmont Scout Ranch in New Mexico*, the fifth high-adventure base, also has benefited from the Campaign for Character through new and improved facilities. Living the Scouting experience were 16,115 youth, families, and faculty who climbed mountains, participated in classroom training, and camped. The Waite Phillips Trust makes scholarships available for youth who would not otherwise be able to afford the Philmont experience. A new Protestant Chapel was built at Philmont in 1982 as a memorial gift from Mrs. Walter Maguire, Stamford, Connecticut.

Late in the year we received from Mr and Mrs Homer Formby Germantown, Tennessee, the generous gift of a pristine island in the Atlantic Ocean off the Florida Keys. This 100-acre tropical island is to be used by older Boy Scouts and Explorers as an ecological study and camping area.

The outdoors and Scouting are synonymous. We ran training schools for camp staffs and built facilities for family camping across the land. We developed a new approach with the Adirondack Adventure Area which involved 18 councils in a cooperative program of purchase and administration of facilities.

We all have pride in the proven techniques of relating to the chartered partners that use the program and make it their own. The *Henry Luce Foundation, Inc.* grant funded "The Scouting Ministry in the Black Churches Project" for the third and last year. This contribution extended membership to some 20,000 youth in more than 1,350 units. Thirty-three religious groups have developed a *religious emblems* program in which their youth members can grow in their religious faith. A new book titled, *A Local Council Guidebook on Serving Inner-city and Rural Communities*, is now available to help reach more effectively into these communities. *Parents Without Partners* and the BSA adopted resolutions dealing with the use of our program as a resource for their chapters and members. A full-time professional position was funded to extend the use of Scouting in Hispanic communities. The South Central Region introduced its *Hispanic Outreach Program* in Texas and New Mexico in 18 councils and 14 Roman Catholic dioceses with cultural awareness as an important part of "Siempre Juntos" (Always Together). A full-time professional position was also added to support our desire to involve even more youth who have handicapping conditions.

In further support of program and using our unique educational systems, we publish the highly respected *Boys' Life* magazine which had a year-end subscription of 1,595,000. This magazine dramatizes the fun and excitement of our program through stories and pictures. *Scouting* magazine, which is published for all registered adults, contains features of general interest as well as program helps. A 24-page *Exploring* magazine, published four times a year, informs young adults about the latest on careers, from how to present oneself at the interview to job prospects in dozens of career fields. Personal development articles are popular features.

The *audio-visual* capabilities of the national office produce AV items that promote events, train, and inform members and the public. In 1982, we produced our first videotape.

A new department, Endowment Development Division, will coordinate endowment development and planned giving through methods such as gift agreements, charitable estate planning, and bequests.

Our organization is one of 117 that form the free world's largest youth program with world membership exceeding 15 million. This was an important year for *World Scouting* as it celebrated its 75th anniversary since its founding by Lord Robert Baden-Powell at Brownsea Island, England, in 1907.

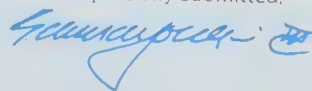
This year, 3,977 youth members of the BSA visited 28 countries including Canada, Mexico, and countries in Europe and Asia. We hosted Scouts and leaders from 17 countries furthering world friendship and understanding.

A separate entity from the BSA, the *United States Foundation for International Scouting (USFIS)*, gave \$1.5 million in financial support to world projects. We entered into a 2½ year *grant agreement between the USFIS and the U.S. Agency for International Development*. This grant will fund community development work in Third World countries under the supervision of the World Scout Bureau.

This overview describes a dynamic year marked by research and innovation. All that has been achieved was in support of our ever-in-mind objectives of serving the youth of our nation through building character, developing citizenship, and fostering respect for a healthy mind and body.

Following this summary are pages detailing the year's activities.

Respectfully submitted,



Edward C. Joullian III
President

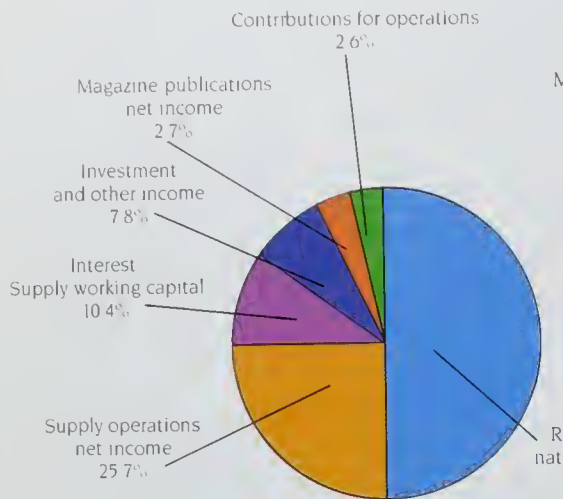


J. L. Tarr
Chief Scout Executive

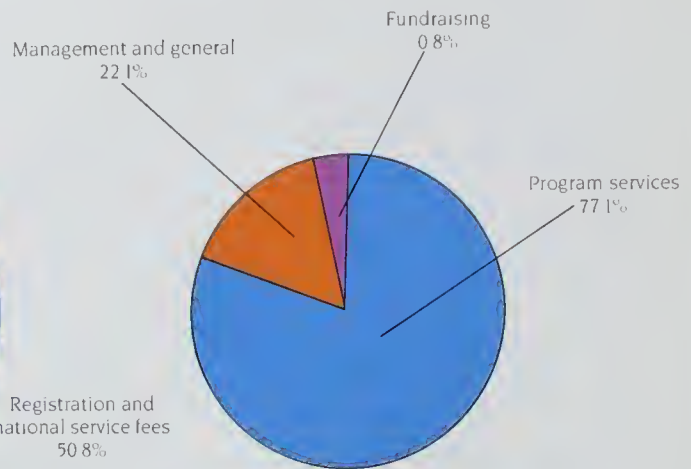
April 30, 1983

FINANCIAL HIGHLIGHTS

The financial highlights of the General Operating Fund for 1982 follow *



Actual Revenues\$24,192,000

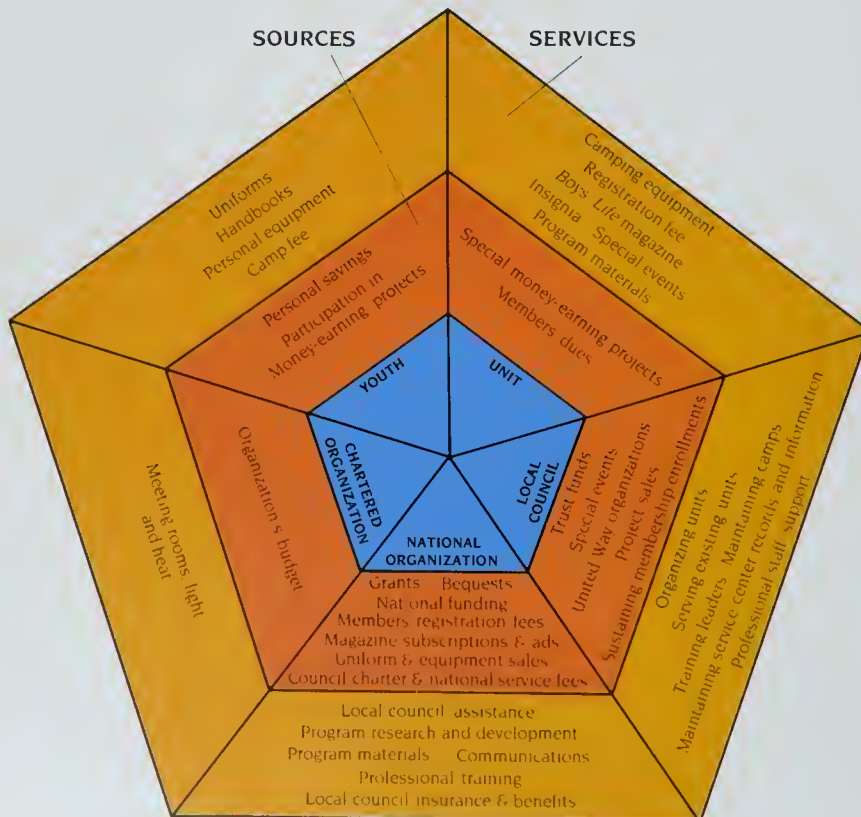


Actual Expenses\$23,272,000

*Does not include restricted and national Executive Board designated funds

Note: The complete financial report for 1982 provided at the back of this annual report

BSA DOLLARS



PREPARING FOR THE FUTURE

The Campaign for Character went into the solicitation phase at the beginning of 1982 after 2 years of planning, organizing, and recruiting of leadership

Four categories of need were identified to be financed from the results of the campaign

Research and development	\$3,000,000
National Endowment for Character	\$23,000,000
Support Facilities	\$17,000,000
Projects for the 80's	\$6,000,000
Total	\$49,000,000

Thanks to the generosity of the private sector through its recognition of what the Scouting movement can do for the youth of our nation, this annual report for 1982 reflects the stewardship of the \$40 million that already has been achieved

Following are some additional expenditures from the successful Campaign for Character: Improved facilities at high-adventure bases. Relocating the national office to Irving, Texas and the professional training center to Arlington, Texas. Scholarships for deserving youth members to participate in our national events. The National Ecology Education Program. Increased retirement benefits for employees who retired prior to 1978. Relocation of the Eastern Distribution Center to Charlotte, North Carolina. Purchase of the Northeast Region Service Center in Dayton, New Jersey. Funding of World Scouting projects. Substantial addition to the general endowment fund

Shaping Tomorrow, one of the major projects made possible by the Campaign for Character, will enable us to be prepared for a decade of projected unparalleled change. Involving all councils and thousands of volunteers, professionals, and youth members, the objective can be summed up in a single sentence: *To make the BSA even more effective in the years ahead*

Design of the study by McKinsey and Company began in April with the identification of issues. A workshop was held in each of the 6 regions. In the second phase, the project was planned to address those issues. The next phase had volunteers and professionals at unit, council, and national levels analyzing the issues. Implementation will begin after the national Executive Board acts on the study recommendations

Six issues of major importance were identified and are being studied in-depth: (1) How chartered partners can be helped to see Scouting as a vital part of their service to youth and the effect of societal trends on these groups, (2) What new sources of funding should be considered for the future, (3) Ways to attract and retain volunteers at all levels since it is through them that the program reaches youth, (4) What can be done to help professionals improve program quality, (5) How to improve communications to increase public awareness of the benefits of the Scouting movement, and (6) What needs to be done to improve program and delivery so that more youth will join and stay active longer

Shaping Tomorrow chairman is national Executive Board member Robert H. Gaynor, and the vice-chairman is Sanford N. McDonnell, North Central Region President. Committee members are Edward C. Joulilian III, and Dr. Thomas C. MacAvoy, current and past BSA presidents, J. L. Tarr and Norman E. Swails, Chief Scout Executive and Assistant Chief Scout Executive, respectively





OUR PUBLIC

Knowledge about ourselves and how the public perceives us is crucial to any evaluation of how our program fits the interests and needs of our membership — youth, adults, and families.

We commissioned a study by the Gallup Organization, Inc., of Princeton, New Jersey. In a question that tested recognition, 96 percent of the respondents ranked the Boy Scouts of America first among youth-serving agencies. Further, 92 percent of the public said they had "very or fairly favorable" attitudes toward the BSA. Much of this attitude is based on personal experience or the experience of friends and or relatives.

When asked to indicate the benefits boys can get from being a Boy Scout, the following five topped the responses:

- To be out of doors and to do things like camping
- To be with other young people whom he likes.
- To develop himself for later life as in learning helpfulness, loyalty, and good morals.
- To develop a sense of patriotism and love of country
- To show what he can do on his own

The public's response (86 percent) that the work of the Boy Scouts of America is "absolutely essential" and "very worthwhile" is the best of endorsements. This response supports the relevance of our program and, at the same time, tells our adult leaders that their time and energies are being well-spent and are appreciated by the general public. It is also the highest of compliments to all of our chartered partners that make the decision to use our program.





CUB SCOUTING

Cub Scouting is the family-oriented program for boys who are 8 through 10 years old. Setting their own pace of achievement, they learn and receive instant gratification through an award system.

Seven-year-old boys can now have a fun introduction to the Scouting movement as Tiger Cubs in unstructured activities designed for them to do with an adult family member.

With support of families as a goal, Cub Scout day camps keep growing in popularity and attendance. Of our 413 councils, 396 had day camps with 285,353 Cub Scouts attending. Twenty-eight national day camp schools helped to prepare 1,200 leaders to conduct the camps.

Twelve new achievements were added to challenge the 9-year-old boy who wants to earn the Bear badge. From a total of 24 achievements, he now can choose the 12 required from these four personal development areas: God, Country, Family, and Self.

To serve Spanish-speaking families, the following are now available:

Bobcat Action book

Family Activity Book for Tiger Cubs and an organizer's flip chart

Prepared for Today booklet

Scouting y Su Organizacion

"Familia de Scouts," a filmstrip narrated by Ricardo Montalban

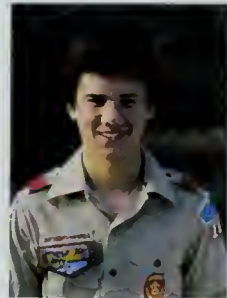
Winners of the annual Physical Fitness Championship were Richard Hartfield, Tony Vitale, and Tim Gauthier of PTA Pack 40 of Auburn, New York, Cayuga County Council of our Northeast Region. The team, made up of an 8-, 9-, and 10-year-old, competed in softball, distance throw, pushups, situps, standing long jump, and 50-yard dash.

The national photo scholarship contest sponsored by Eastman Kodak Company was expanded to include Cub Scouts. The top prizes were U.S. Savings Bonds totaling \$1,500.

Webelos Scout M. Brian Wilson of Trinity United Methodist Church Pack 41 of Bamberg, South Carolina, was selected as 1983 Report to the Nation Cub Scout.

Cub Scouts received 5 of the 22 Honor Medals awarded to youth or adult members in 1982. Honor medals are given for demonstrating unusual heroism in saving or attempting to save life at considerable risk to self. (See page 19.)





BOY SCOUTING

Boy Scouting challenges 11- through 18-year-old young men to achieve increasing levels of leadership. They learn Scouting skills and practical living skills through the merit badge system. They also gain knowledge of a wide range of careers and hobbies while enjoying the challenges of high-adventure experiences.

Membership increased for the third consecutive year. The youth gain for 1982 was 2.2 percent. Contributing to this success was the year's emphasis on high-adventure experiences for Scouts attending council camps.

Camping 6 or more consecutive days in 600 council camps were 442,263 Boy Scouts in 32,109 troops.

A highlight of the year was identifying our millionth Eagle Scout — Alexander M. Holsinger, 13.

Backpacking, the newest of the 119 merit badge subjects, was introduced. Scouts earned more than 1½ million merit badges during 1982.

The Order of the Arrow Brotherhood of honor campers has reached a membership of 144,965. National Order of the Arrow chief is Robert A. Wade, 19.

of American Legion Troop 72 of Shawnee Council, Lima, Ohio, East Central Region. OA members are elected by fellow Scouts, and the purpose is to promote Scout camping.

For the ninth year, the BSA Photo Scholarship Contest was sponsored by the Eastman Kodak Company. Prizes amounting to \$3,150 were presented to Boy Scouts.

Of the 22 Honor Medals awarded this year, 13 went to Boy Scouts. (See page 19.)

Varsity Scouting ended its experimental phase and should be available nationwide in 1984. This is an optional program that chartered organizations can use to meet local needs of boys who are 14 to 17. Varsity Scouting places heavy emphasis on the traditional outdoor activities but in more intensive and advanced forms.

Challenging Outdoor Physical Encounter (COPE) was designed for older Scouts by the Pony Express Council of St. Joseph, Missouri. With national Boy Scout Committee approval, this challenging experience will be tested in six councils as the first necessary step to making it available nationwide.

COPE is an outdoor experience designed for older Scouts who learn to act as a team, to trust each other, and to test themselves both physically and mentally. As they face new fears as well as strengths within themselves, Scouts will be preparing for life as they push themselves beyond previously perceived limits.





EXPLORING

Exploring is designed for high-school-age young men and women to help them make the transition into the adult world of work and participatory citizenship. With adult Advisors, they plan and conduct their own activities in the experience areas of career, social, citizenship, service, outdoor, and personal fitness.

With surveys showing that selection of a career is the number one concern of high school-age young adults, the national Executive Board has approved two new programs. First is *Career Awareness Exploring* which is a series of career seminars on school time with off-campus tours to work sites as an option. Second is *In-School Exploring*. This is structured and operates like any other Explorer post, but it meets on school time.

Education scholarships were awarded to Explorers by the James S. Kemper Foundation (business), U.S. Secret Service (crime prevention), TRW, Inc., (science, humanities, the arts, sports),

Young American Awards (community service or national leadership), J. Edgar Hoover Foundation (law enforcement), and the American Medical Association (health careers).

Explorers will see 8 of their experiments on a space shuttle flight in January 1984. The experiments were selected in July to be part of NASA's Getaway Specials program which is sponsored by TRW Electronics and Defense Sector, Redondo Beach, California. Former astronaut James A. Lovell, Jr., an Eagle Scout, was one of a panel of scientists and engineers who chose the experiments from those submitted by 18 Explorer posts.

National groups and associations have endorsed Exploring and urge their local chapters to become chartered partners with Exploring. Among these 102 associations are:

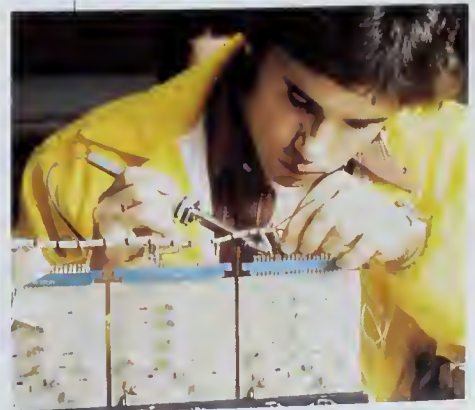
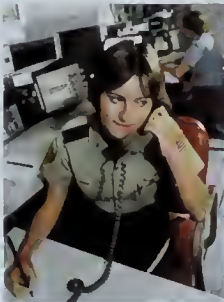
- American Bar Association
- AFL-CIO
- National Guard Bureau
- National School Boards Association
- U.S. Chamber of Commerce
- National Bowling Council
- U.S. Gymnastics Federation
- National Ski Patrol
- U.S. Tennis Association
- U.S. Soccer Association

With a phenomenal 21.3 percent membership increase, several national events were held to provide depth to the program.

The twelfth National Explorer Presidents Congress in Philadelphia, Pennsylvania, attracted 1,300 Explorers and their leaders. At the Congress, David Greenfield, 18, of Rochester, New York, Brighton Fire Department Post 513, Otetiana Council, was elected national Explorer president.

The National Explorer Olympics, conducted in cooperation with the U.S. Olympic Committee, at Colorado University, Fort Collins, Colorado, drew 1,100 Explorer winners of local competitions in 33 sports.

Other national events were the Invitational White River Canoe Race, Sailing Championships, Air Rifle Championships, Invitational Surfing Conference, and Winter Games.



The BSA is administered through six regions, 413 local councils, and the national office. There is a council in Heidelberg, Germany, and one in Tokyo, Japan to serve American citizens.



Western Region

Chief Seattle Council, Seattle, Wash., headed by President Bruce F. Baker, Council Commissioner Paul Gilbert, and Scout Executive C. Michael Hoover Jr. is serving 14 000 students in 30 schools of the Seattle and suburban school districts with Career Awareness Exploring. Using the newly-approved technique of the BSA, this council served as catalyst to bring career information into the schools for the benefit of young adults.



UNITED STATES



North Central Region

Indianhead Council, St. Paul, Minn., with the leadership of President Bruce A. Richard, Council Commissioner Fred S. Hirsekorn, and Scout Executive Ronald A. Phillippo, was the council in which the test program for Tiger Cubs, BSA, was written. The test outcomes were exciting. Fathers became Webelos leaders. 87 percent of the adults went on to Cub Scouting, and all but 2 of the 252 Tiger Cubs became Cub Scouts.



South Central Region

Caddo Area Council, Texarkana, Tex., led by President Norman C. Rochelle, Council Commissioner Tom Wheeler, and Scout Executive R. Edwin Overing, topped the 45 councils in the South Central Region with a 24.1 percent total youth membership gain.

Statistics show that the council is not only leading the region, but the percentage of available youth served is well above the national average.

PACESETTING COUNCILS



East Central Region

W.D. Boyce Council, Peoria, Ill. with President Robert S. Wilkins, Council Commissioner Earl Wilson, and Scout Executive Ralph Kroehler, gave us the one millionth Eagle Scout in September. Alexander M. Holsinger, 13, of Normal, Illinois, is a member of PTA Troop 29. An honor student and accomplished musician, Alex was interviewed by national media. A telephone call from President Ronald Reagan was a high point for Alex and his parents, Dr. and Mrs. M. Paul Holsinger.



Northeast Region

Quinnipiac Council, Hamden, Conn. guided by President Richard D. Knott, Council Commissioner Frederick Steinbeck, and Scout Executive Kenneth W. Prowse, held an International Camporee. Seventy guest Scouts and leaders came from Mexico, Switzerland, Canada, Greece, the Republic of China (Taiwan), Jamaica, and Holland. Why have this event? Camporee Chairman Arnold Alderman had the answer: "It is possible that one of these boys may some day be a leader in his country — even the prime minister. That Scout's experience here could help to change the course of history."



Southeast Region

Cherokee Area Council, Chattanooga, Tenn., with President Carey Hanlin, Council Commissioner Earl Marler, and Scout Executive James C. Tinker, took the recommendations for a successful sustaining membership enrollment campaign to an impressive outcome. The council had a 90 percent increase over last year. In a 4-year span, the increase has been 650 percent.

The campaign was chaired by Jerre Haskew, chairman of the board of Commerce Union Bank, Chattanooga. Top community leaders were involved.



Note: Statistical data on all councils, areas, regions and national are contained in 1980-82 Local Council Index-A 3-Year Comparison Catalog No. 3917-83. Income data are available in Finance Facts Catalog No. 35-178-83.

When a church, synagogue, school, or other community-based organization shares our objectives and agrees to use the resource program of the BSA, it becomes a "chartered partner." A very special bond exists, and the BSA from that point on is in service to the chartered partner to ensure the successful use of Scouting. The National Council issues a charter, and this charter is renewed annually.

Religious, civic, or school groups were chartered to own 132,360 packs, troops, and posts. This unique relationship has existed through the years. Here are 1982 highlights of our very special partnership:

Hispanic Outreach Project ended its second year of activity

United Methodist Church launched a fundraising program to support an office of Scouting Ministry as part of the program of United Methodist Men

United Pentecostal Church International officially adopted our program as a resource for its midweek youth activity.

A videotape, "Calling on a Catholic Priest," and a leaders' guide were completed for use in training career Scouters to relate to the Roman Catholic Church

Dr. Billy Graham was featured in a videotape as part of the Baptist Emphasis with Baptist Churches

The 25th Annual American Indian Scout Leaders Seminars were conducted

Specifically designed conferences were conducted at the Philmont Scout Ranch Volunteer Training Center in New Mexico for eight religious denominations. Training courses were also conducted for In-School Scouting and Scouting for the Handicapped

MAJOR USERS OF THE BSA PROGRAM IN TOTAL YOUTH MEMBERS

Religious

	Cub Scouts	Boy Scouts	Explorers	Total Youth
United Methodist Churches	152,489	137,432	7,755	297,676
Roman Catholic Churches *	160,660	112,582	18,321	291,563
LDS ("Mormon") Churches	109,451	126,550	27,251	263,252
Presbyterian Churches	56,360	65,042	3,867	125,269
Baptist Churches	56,522	58,729	3,785	119,036
Lutheran Churches	58,927	56,520	3,516	118,963

Community

	Cub Scouts	Boy Scouts	Explorers	Total Youth
Industry-Business	19,758	18,103	76,141	114,002
Lions International	57,878	41,109	2,703	101,690
Local Civic and Community Groups	27,892	23,078	20,198	71,168
Groups of Citizens	35,607	19,265	6,345	61,217
American Legion and Auxiliary	32,457	26,852	1,736	61,045
Fire Departments	24,022	19,081	13,037	56,140
Kiwanis International	23,861	19,791	4,706	48,358
Hospitals	1,128	1,250	42,023	44,401

Education

	Cub Scouts	Boy Scouts	Explorers	Total Youth
Public Schools	141,236	63,215	228,632	433,083
Parent-Teacher Associations	253,227	52,273	1,431	306,931
Dads and Moms Clubs in Schools	128,842	30,522	2,466	161,830
Private Schools	11,426	5,775	17,843	35,044

* Roman Catholic churches include all Scouting under Catholic auspices and the Knights of Columbus

OUR CHARTERED PARTNERS

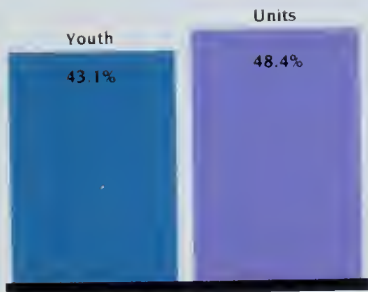
Religion and the BSA

"The Boy Scouts of America maintains that no member can grow into the best kind of citizen without recognizing an obligation to God." Article IX Section I, Charter and Bylaws of the Boy Scouts of America

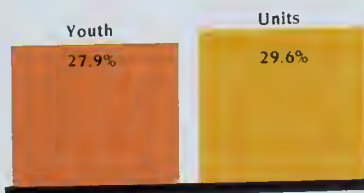
During the year, 58,741 youth earned the emblem of their faith while 4,751 adults were recognized for outstanding service by religious advisory committees and their denominations

PERCENT OF TOTAL YOUTH MEMBERS AND TOTAL UNITS IN THESE CATEGORIES OF CHARTERED PARTNERS

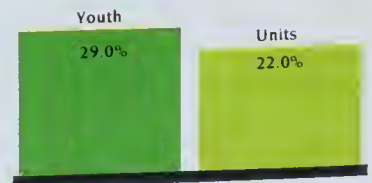
RELIGIOUS



COMMUNITY



EDUCATION



The National Council of the BSA takes pride in making certain awards to individuals or groups which help significantly to bring the Scouting program into the lives of boys, young adults, and families.



Silver Buffalo Award is given to citizens of the United States for distinguished service to youth of a national or international nature. Fifteen awards were presented in 1982.

Dr. Rodney H. Brady
Ogden, Utah

Dr. Robert W. Briggs
Indianapolis, Indiana

Hugh C. Clayton
Toms River, New Jersey
and Bokeelia, Florida

Francis A. Coy
Cleveland, Ohio

Robert H. Gaynor
Bedminster, New Jersey

Albert V. Hartl
Bismarck, North Dakota

Peter W. Hummel
Reno, Nevada

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Tulsa, Oklahoma

Arthur G. Linkletter
Beverly Hills, California

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Corning, New York

Ann W. Nally
Annandale, Virginia

George M. Pardee, Jr.
La Jolla, California

Ronald Reagan
Santa Barbara, California

V. J. Skutt
Omaha, Nebraska

John B. Young
Nassau, Bahamas and
Newark, New Jersey

For outstanding service at our regional levels, the **Silver Antelope** is awarded. Each local council awards the **Silver Beaver** for similar service at that level.

National awards are given for a variety of service including:

Silver World Award for outstanding service to youth around the world went to Alexander Gibson, the Bahamas; John R. Phillpot, the Bahamas; Toshio Sakarauchi, Nippon, Japan; and to Chuan-Kai Teng of China.

Tom C. Clark Award to units for promoting appreciation and understanding of our natural, historical, scenic, recreational, and cultural heritage through service to publicly owned property — 32 recipients.

Whitney M. Young, Jr., Service Award to an adult or organization that makes an outstanding contribution in providing Scouting opportunities for low-income, urban, or rural youth — 34 recipients.

George Meany Award recognizes adult union members who make a significant contribution to the youth of their community through Scouting — 89 recipients.

National Eagle Scout Association Scoutmaster Award is presented to Scoutmasters who contributed to the Boy Scout advancement program by guiding youth members to become Eagle Scouts — 36 recipients.

Silver Wreath Award is given to those who do outstanding work for local National Eagle Scout Association chapters — 29 recipients.

The Woods Schools Award for exceptional service and leadership in Scouting for the handicapped was presented to Norman C. Schober, Kiwanis Club member, of Milwaukee, Wisconsin.

William H. Spurgeon III Award for outstanding support of Exploring went to the following organizations:

National Aeronautical and Space Administration (NASA)

Experimental Aircraft Association

U.S. Department of Education

Navy Recruiting Command

Law Enforcement Assistance Administration

U.S. Air Force Security Police

Association of Baptists for Scouting

This award is also presented by councils for support of Exploring at that level.

Youth Leadership in America Award recognizes the leadership efforts of senior patrol leaders and post presidents. The national Boy Scout and Explorer winners each receive \$2,000 scholarships, and the five national finalists in the two categories each receive \$1,000 scholarships. The national winners become members of the succeeding year's Report to the Nation Delegation.

Boy Scout Juan-Peyton Menendez, 14, took the top award. He is a member of Knights of Columbus Troop 601, of Golden Empire Council, Sacramento, California, in the Western Region. Post President Erik Simula, 17, was the other national winner. He is from Lutheran Church of the Good Shepherd Post 103, of the Lake Superior Council, Duluth, Minnesota, North Central Region.

Readers Digest/BSA Public Speaking Contest, open to Boy Scouts and Explorers, recognizes the ability to speak on behalf of Scouting. The Boy Scout winner was Jackson Ross Wagner, Jr., 15, of Montrose Zion United Methodist Church Troop 380 of Akron, Ohio, Great Trail Council, East Central Region. Explorer Brian C. Butz, 20, won in that division. Brian is a member of ALCOA Post 400, Murrysburg, Pennsylvania, Allegheny Trails Council, Northeast Region.

A total of \$11,500 in post-high school educational scholarships was awarded to the twelve national finalists.

OUR NATIONAL HONORS AND AWARDS



Honor Medal

went to Cub Scout Frederick (Pete) W. Vey III for endangering his own life to save his grandmother's. Pete is a member of Pack 197 chartered to the Oakcrest Elementary School PTA of Ocala, Florida. While walking with his grandmother, Mrs. Gertrude Marsh, who had her small poodle in her arms, a German Shepherd attacked. Eight-year-old Pete, who weighed 60 lbs., jumped between his grandmother and the 115 lb. dog which turned on the boy. Pete was knocked to the ground, and the dog inflicted severe injuries to the boy's head, face, and right eye. Pete's injuries required 3½ hours of plastic surgery. His grandmother was not injured.



Honor Medal

went to Eagle Scout Damon Jameson, 17, of Jacksonville, Florida, who darted into a burning house that was collapsing around him to save a 71-year-old neighbor. He then helped to administer first aid learned in his Boy Scout troop to the critically burned retired postman until emergency help arrived. Jameson, a senior at Bishop Kenny High School where he was on the track team, is a member of Boy Scout Troop 74 chartered to St. Pius The Fifth Catholic Church. He is an Order of the Arrow chapter chief in Southeast Region's North Florida Council.



Honor Medal with Crossed Palms

to Scot W. Hudson, 16, of Coco Solo, Panama, for risking his life to save a drowning friend. A Star Scout in Troop 18 chartered to the Coco Solo Residents Advisory Committee, Scot rescued Kinon Coles, 15, when forceful waves knocked Kinon into the whirlpool action of the sea. Scot used lifesaving skills learned in Scouting to tow Kinon 50 feet where both were helped out of the water.

These lifesaving stories exemplify the bravery for which Honor Medals are awarded by our National Court of Honor Committee. Howard T. Tellepsen
Chairman



1983 REPORT TO THE NATION DELEGATION Left to Right: Alex M. Holsinger, Milnth Eagle Scout, Erik Simula, Youth Leadership in America, Explorer Winner, Juan-Peyton Menendez, Youth Leadership in America, Boy Scout Winner, M. Brian Wilson, Cub Scout National

Youth Representative, President Ronald Reagan, Robert A. Wade, National Chief, Order of the Arrow, David R. Greenfield, National Explorer President and Explorer National Youth Representative, Michael B. Vaughn, Boy Scout National Youth Representative

COMING EVENTS

Every year sees the BSA providing traditional experiences as well as creating timely events and activities to keep our program challenging and interesting to all members — youth and adult. Some of the significant ones planned for the next year or two are mentioned here.



XV World Scout Jamboree will be held July 4-14, 1983 in Kananaskis Country, Calgary, Alberta, Canada. The 4,000 BSA participants will join 11,000 Scouts and Scouters from 75 countries for this experience of world friendship and understanding. The theme, "The Spirit Lives On," recognizes the ties to the founder of Scouting, Lord Robert Baden-Powell and the first world jamboree in London, England in 1920. At that first jamboree, 8,000 participants came from 34 countries.



29th World Scout Conference will be held in Dearborn, Michigan from July 18-22, 1983. The Detroit Area Council with President Walter McCarthy, Council Commissioner Dr. Samuel Prisk, and Scout Executive Joseph W. Wyckoff is hosting this biennial assembly of adult leaders of national Scout organizations. With the theme of "Scouting: Education for International Understanding," leaders will meet to formulate policy, conduct business, and exchange information.



"Catch the Scouting Spirit" is the program theme for 1983-84. A theme invites others to come and join in this unique experience of life that the world calls *Scouting*.

National Council Meeting 1984 will be held May 23-25 in Salt Lake City, Utah. These biennial meetings are attended by 3,000 voting representatives of the 413 councils. All national officers will be elected or reelected.



Our Diamond Jubilee will be celebrated year-long in 1985 with the theme: "Pride in the Past Footsteps to the Future." One of the big events will be the 1985 National Scout Jamboree. Diamond Jubilee Chairman is Executive Board Member John K. Sloan, attorney, Los Angeles, California. A souvenir book is being compiled by American Heritage Publishing Company, Inc., New York City, and will be available late in 1984.

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TIGER CUB MOTTO

Search. Discover. Share



CUB SCOUT PROMISE

*I, (name), promise to do my best
To do my duty to God and my country,
To help other people, and
To obey the Law of the Pack.*



THE SCOUT OATH OR PROMISE

*On my honor I will do my best
To do my duty to God and my
country and
To obey the Scout Law;
To help other people at all times;
To keep myself physically strong,
mentally awake, and morally straight.*



EXPLORER CODE

*As an Explorer —
I believe that America's strength lies in
her trust in God and in the courage and
strength of her people.
I will, therefore, be faithful in my
religious duties and will maintain a
personal sense of honor in my own life
I will treasure my American heritage
and will do all I can to preserve and
enrich it
I will recognize the dignity and worth
of my fellowmen and will use fair play
and goodwill in dealing with them
I will acquire the Exploring attitude
that seeks the truth in all things and
adventure on the frontiers of our
changing world*

BOY SCOUTS OF AMERICA
1982 REPORT OF THE TREASURER
AND FINANCIAL STATEMENTS



Report of the Treasurer

Year Ended December 31, 1982

THE FINANCIAL STATEMENTS OF THE BOY SCOUTS OF AMERICA FOR THE YEAR ENDED DECEMBER 31, 1982 ARE PRESENTED HEREWITH

Highlights

The financial results of the General Operating Fund for 1982, as compared with 1981 and 1980, follow:

	Year ended December 31		
	1982	1981	1980
Revenues			
Registration & national service fees	\$12,290,000	\$11,507,000	\$11,139,000
Supply operations net income	6,215,000	4,523,000	2,774,000
Interest—Supply working capital	2,518,000	3,500,000	2,260,000
Magazine publications net income	647,000	832,000	930,000
Contributions for operations	640,000	564,000	408,000
Investment and other income	1,882,000	1,482,000	1,870,000
Total revenues	24,192,000	22,408,000	19,381,000
Expenses	23,272,000	20,115,000	18,366,000
Revenues in Excess of Expenses	<u>\$ 920,000</u>	<u>\$ 2,293,000</u>	<u>\$ 1,015,000</u>

The General Operating Fund

The General Operating Fund reflects the normal ongoing operations, excluding the activity of Restricted, Properties, and Board Designated funds. Historically, we budget to breakeven — a difficult task in view of our desire to expand and improve upon the quality of the programs and service to the membership.

Registration and national service fees amounted to \$12,290,000, or \$783,000 over 1981. This is attributable to the membership growth and increased national service fees. At December 31, 1982, total membership was 4,542,533. Youth membership was up 5.6 percent. This represents the third consecutive year of growth and the best growth year since 1956. The new programs — Tiger Cubs, BSA and Career Awareness Exploring — were primary contributing factors.

Net income from Supply operations was \$6,215,000 as compared with \$4,523,000 last year. In the year following a national Scout jamboree, sales generally decline. However, net sales of \$51,417,000 were only \$1,480,000 below 1981. Sales in Tiger Cub program materials, custom design items, and local council merchandise increased. Two additional retail stores were opened during the year and the catalog business continued to increase.

Of major importance was an increase in the gross margin. Supply operating expenses were stringently controlled. A concerted effort to reduce inventory levels resulted in the interest charge for carrying receivables and inventories to decrease by \$982,000.

Net income from Magazine publications totaled \$647,000. While \$185,000 below last year, this represented a successful year in view of escalating distribution expenses, which were partially contained by adoption of a new postal pre-sort system. With the membership growth and an increase in the subscription rate late in the year, magazine sales were up. Advertising revenues were ahead of last year, reflecting an effective promotional effort and the quality of the product. The favorable long-term printing contract continued to benefit production costs; however, the increase in distribution expenses primarily caused total production costs and operating expenses of \$10,766,000 to exceed last year by 10 percent.

General Operating Fund expenses of \$23,272,000 exceeded 1981 by \$3,157,000. Two major factors were largely responsible for this. The group insurance costs borne for the local councils and National Council employees increased by \$1,307,000, reflecting escalating medical expenses and a poor experience year. Additionally,

the cost of computerized management systems provided to local councils exceeded council billings by \$472,000 in 1982. Excluding the impact of these exceptional factors, expenses for 1982 exceeded last year by 7 percent.

Campaign For Character

In addition to the favorable financial results of the General Operating Fund and the membership growth, the success of the fundraising program, Campaign for Character, is apparent in the total contributions of \$10,624,000 recorded in 1982. Additionally, deferred contributions amounted to \$1,963,000. Significant donations were received from many benefactors; however, special note is given to several estate distributions amounting to \$4,129,000 and a land donation of \$2,400,000. Achievement of the campaign goal of \$49,000,000 is near at hand.

The application of available resources has already been productive and, as importantly, will benefit future operations significantly. Foundations for Growth, a project committed to in 1981, has altered program areas which directly increased membership as commented on above. The Shaping Tomorrow study was initiated in 1982 and is aimed at developing an effective strategy for the future, providing the organization with a framework to address the crucial issues of the future.

Liability Insurance and Retirement Programs

The general liability insurance program, primarily for the benefit of the local councils and substantially self-insured, concluded the year with an accumulated surplus of \$3,184,000. This represented an increase of \$754,000 in the surplus since last year as a result of an updated loss experience review. In concurrence with our insurance consultants, we have identified \$2,000,000 of the surplus as available for uncharacteristic or catastrophic losses. Based upon our consultant's loss forecast and projected investment earnings, the "premium" rates charged to local councils were increased effective January 1, 1983, to preserve the program's financial stability.

The funding status of our retirement program is disclosed in Note 10 to the financial statements. We caution against a possible misunderstanding caused by comparing the net assets of \$138,061,000 against pension liabilities reported as \$88,348,000. This difference of approximately \$50,000,000 is the result of calculations which, although generally accepted for financial statement disclosure, anticipate future income while ignoring future salary increases. This methodology may result in a proper comparison were we to terminate or contemplate the termination of the plan at this point. If salary increases had been considered, the actuarial accrued liabilities under the plan would approximate \$133,000,000.

Appropriations and Transfers Between Funds

At year end, the Executive Board appropriated the General Operating Fund's excess of revenues over expenses for 1982 as follows:

Group insurance reserve	\$ 400,000
Automated distribution and inventory management system for Supply operations	380,000
Special management training	101,000
Subsidize an American Indian Outreach project	58,000
Additional working capital	443,000
Total appropriations	1,382,000
Less:	
Redesignation of previous appropriations	(462,000)
1982 General Operating Fund revenues in excess of expenses	\$ 920,000

The impact of this was to leave \$443,000 in the General Operating Fund, while transferring therefrom \$419,000 to Board Designated Funds and \$58,000 to Restricted Funds.

During the year, additional appropriations and fund transfers took place, the more significant of which were as follows:

- Final funding of the Texas headquarters building was provided by a transfer of \$1,099,000 from the Campaign for Character funds

- Campaign for Character funds were also appropriated to cover the following expenditures:

Shaping Tomorrow project	\$ 850,000
Foundations for Growth project	549,000
	<u>\$1,399,000</u>

- The Executive Board transferred \$2,000,000 from the General Endowment Fund to the General Operating Fund for additional working capital

- Property expenditures of \$3,114,000 were provided from several sources and appropriate fund transfers were made accordingly.

In December 1982, the Executive Board approved establishing a \$3,000,000 endowment fund, effective in 1983, the earnings from which will be used to fund the cost of improved retirees' benefits committed to in 1979. These funds were provided from distributions received from an estate. This action alleviates the need of annually funding \$200,000 which had been required over the past 3 years.

In summary, the National Council experienced positive financial results in 1982, repeating the favorable performance of the past several years. Resources for the movement, both from operations and generous contributors, are represented by the fund balances now totaling \$64,447,000, or more than a 50 percent increase over the past 5 years. We are optimistic about the future with new programs, the momentum of membership growth, improved management strategy, applications of automation, and effective dedication of our resources to support quality service.

Respectfully,

Frank W. Gay

Frank W. Gay
Treasurer

March 18, 1983

Balance Sheet

December 31 1982 (With Comparative Totals for 1981)

Assets	Unrestricted Funds	Restricted Funds (Note 5)	
		Endowment	Other
Current assets			
Cash	\$ 4,045,000		\$ 86,000
Short-term investments, at cost which approximates market	9,481,000	\$ 323,000	5,449,000
Accounts receivable, less allowance of \$200,000 (1981 — \$236,000)	6,992,000		166,000
Pledges receivable	485,000		232,000
Inventories of merchandise, printing stock, and supplies	10,219,000		310,000
Prepaid and deferred expenses	1,638,000		
Total current assets	32,860,000	323,000	6,243,000
Investments, at cost — approximate aggregate market value of \$38,425,000 (1981 — \$28,428,000)	17,626,000	7,910,000	7,578,000
Pledges receivable	837,000		475,000
Land, buildings, and equipment			
Land held for sale	514,000		1,344,000
Total assets	<u>\$51,837,000</u>	<u>\$8,233,000</u>	<u>\$15,640,000</u>
Liabilities and Fund Balances			
Current liabilities:			
Accounts payable and accrued liabilities	\$ 7,483,000		\$ 83,000
Unearned fees, subscriptions, and contributions	8,719,000		226,000
Other deferred credits	1,582,000		517,000
Total current liabilities	17,784,000		826,000
Insurance reserves and deferred credit (Notes 3 and 4)	1,921,000		10,142,000
Unearned contributions	837,000		475,000
Total liabilities	<u>20,542,000</u>		<u>11,443,000</u>
Fund balances — General Operating	5,961,000		
— Board Designated	25,334,000		
— Restricted Endowment		\$ 8,233,000	
— Restricted — Other			4,197,000
— Properties			
Total funds	<u>31,295,000</u>	<u>8,233,000</u>	<u>4,197,000</u>
Total liabilities and fund balances	<u>\$51,837,000</u>	<u>\$8,233,000</u>	<u>\$15,640,000</u>

The accompanying notes are an integral part of these statements

Properties Fund (Note 2)	Total All Funds	
	1982	1981
	\$ 4,131,000	\$ 1,077,000
	15,253,000	11,631,000
	7,158,000	6,915,000
	717,000	628,000
	10,529,000	13,087,000
	1,638,000	1,487,000
	39,426,000	34,825,000
	33,114,000	26,706,000
	1,312,000	
\$20,722,000	20,722,000	16,113,000
	1,858,000	1,858,000
<u>\$20,722,000</u>	<u>\$96,432,000</u>	<u>\$79,502,000</u>
	\$ 7,566,000	\$ 5,900,000
	8,945,000	4,372,000
	2,099,000	1,387,000
	18,610,000	11,659,000
	12,063,000	10,937,000
	1,312,000	
	31,985,000	22,596,000
	5,961,000	3,610,000
	25,334,000	24,743,000
	8,233,000	8,105,000
	4,197,000	4,335,000
\$20,722,000	20,722,000	16,113,000
<u>20,722,000</u>	<u>64,447,000</u>	<u>56,906,000</u>
<u>\$20,722,000</u>	<u>\$96,432,000</u>	<u>\$79,502,000</u>

Statement of Revenues, Expenses, and Other Changes in Fund Balances

Year Ended December 31, 1982 (With Comparative Totals for 1981)

	Unrestricted Funds		
	General Operating	Board Designated	Total
Revenues			
Fees — Registration and national service	\$12,290,000		\$12,290,000
— Other		\$ 3,514,000	3,514,000
Supply operations net income (Note 6)	6,215,000		6,215,000
Interest — Supply working capital (Note 6)	2,518,000		2,518,000
Magazine publications net income (Note 7)	647,000		647,000
Contributions and bequests	640,000	6,672,000	7,312,000
Philmont Scout Ranch net income (loss) (Note 8)			
Investment and other income (loss)	1,882,000	1,050,000	2,932,000
Total revenues	<u>24,192,000</u>	<u>11,236,000</u>	<u>35,428,000</u>
Expenses			
Program services			
Field operations	9,444,000	2,025,000	11,469,000
Personnel and training	2,631,000		2,631,000
Program and program delivery	2,489,000	1,000	2,490,000
Communications	532,000	49,000	581,000
World Bureau fees	470,000		470,000
Insurance and benefit costs borne for local councils	2,386,000		2,386,000
Other activities and events		5,310,000	5,310,000
Total program services	<u>17,952,000</u>	<u>7,385,000</u>	<u>25,337,000</u>
Supporting services			
Management and general	5,141,000	242,000	5,383,000
Fundraising	179,000	48,000	227,000
Total supporting services	<u>5,320,000</u>	<u>290,000</u>	<u>5,610,000</u>
Total expenses	<u>23,272,000</u>	<u>7,675,000</u>	<u>30,947,000</u>
Excess of revenues over expenses	<u>920,000</u>	<u>3,561,000</u>	<u>4,481,000</u>
Transfers between funds			
Transfer of depreciation	708,000		708,000
Expenditures on properties	(630,000)	(1,496,000)	(2,126,000)
Partial funding of depreciation	(200,000)	200,000	
Other	1,553,000	(1,674,000)	(121,000)
Total transfers	<u>1,431,000</u>	<u>(2,970,000)</u>	<u>(1,539,000)</u>
Fund balances, beginning of year	<u>3,610,000</u>	<u>24,743,000</u>	<u>28,353,000</u>
Fund balances, end of year	<u>\$ 5,961,000</u>	<u>\$25,334,000</u>	<u>\$31,295,000</u>

The accompanying notes are an integral part of these statements

Restricted Funds (Note 5)			Total All Funds	
Endowment	Other	Properties Fund	1982	1981
			\$12,290,000	\$11,507,000
			3,514,000	8,290,000
			6,215,000	4,523,000
			2,518,000	3,500,000
			647,000	832,000
\$ 260,000	\$ 652,000	\$ 2,400,000	10,624,000	4,154,000
	143,000		143,000	(273,000)
(132,000)	426,000		3,226,000	3,502,000
128,000	1,221,000	2,400,000	39,177,000	36,035,000
			11,469,000	9,056,000
			2,631,000	2,391,000
	59,000		2,549,000	2,435,000
			581,000	872,000
			470,000	561,000
			2,386,000	1,455,000
	630,000		5,940,000	9,437,000
	689,000		26,026,000	26,207,000
			5,383,000	4,881,000
			227,000	200,000
			5,610,000	5,081,000
	689,000		31,636,000	31,288,000
128,000	532,000	2,400,000	7,541,000	4,747,000
	260,000	(968,000)		
	(988,000)	3,114,000		
	58,000	63,000		
	(670,000)	2,209,000		
8,105,000	4,335,000	16,113,000	56,906,000	52,159,000
\$ 8,233,000	\$ 4,197,000	\$ 20,722,000	\$ 64,447,000	\$ 56,906,000

Statement of Revenues, Expenses, and Other Changes in Board Designated Funds

Year Ended December 31 1982 (With Comparative Totals for 1981)

	General Endowment Fund	Other Activities and Events (Note 9)	Reserve for Replacement or Expansion of Properties
Revenues			
Fees		\$ 3,514,000	
Contributions and bequests	\$ 435,000	6,237,000	
Investments and other income (loss)	(206,000)	1,128,000	\$ 128,000
Total revenues	229,000	10,879,000	128,000
Expenses			
Field operations		2,018,000	7,000
Program and program delivery			1,000
Communications		49,000	
Other activities and events		5,477,000	
Management and general			75,000
Fundraising expenses		48,000	
Total expenses		7,592,000	83,000
Excess of revenues over expenses	229,000	3,287,000	45,000
Transfers between funds			
Expenditures on properties		(320,000)	(1,176,000)
Partial funding of depreciation			200,000
Other	(994,000)	(680,000)	
Fund balances, beginning of year	18,551,000	4,246,000	1,946,000
Fund balances, end of year	\$17,786,000	\$ 6,533,000	\$1,015,000

The accompanying notes are an integral part of these statements

Total All Funds

1982	1981
\$ 3,514,000	\$ 8,290,000
6,672,000	2,829,000
1,050,000	1,410,000
11,236,000	12,529,000
2,025,000	1,402,000
1,000	20,000
49,000	
5,477,000	8,590,000
75,000	238,000
48,000	76,000
7,675,000	10,326,000
3,561,000	2,203,000
(1,496,000)	(147,000)
200,000	200,000
(1,674,000)	2,792,000
24,743,000	19,695,000
\$25,334,000	\$24,743,000

Statement of Functional Expenses

Year Ended December 31, 1982 (With Comparative Totals for 1981)

	<u>Salaries</u>	<u>Benefits</u>	<u>Travel</u>
Expenses			
Program services			\$ 1,356,000
Field operations	\$ 5,552,000	\$ 1,101,000	143,000
Personnel and training	1,501,000	291,000	315,000
Program and program delivery	1,523,000	299,000	31,000
Communications	240,000	60,000	
World Bureau fees			
Insurance and benefit costs borne for local councils		2,192,000	
Other activities and events	594,000	42,000	431,000
Total program services	<u>9,410,000</u>	<u>3,985,000</u>	<u>2,276,000</u>
Supporting services:			
Management and general	5,156,000	888,000	157,000
Fundraising	136,000	25,000	24,000
Total supporting services	<u>5,292,000</u>	<u>913,000</u>	<u>181,000</u>
Total expenses	<u>\$14,702,000</u>	<u>\$4,898,000</u>	<u>\$ 2,457,000</u>

The accompanying notes are an integral part of these statements.

Office Expense, Occupancy and Depreciation	All Other	Allocated to Operating Accounts	Total Expenses	
			1982	1981
\$ 1,064,000	\$ 2,604,000	\$ (208,000)	\$11,469,000	\$ 9,056,000
175,000	771,000	(250,000)	2,631,000	2,391,000
248,000	203,000	(39,000)	2,549,000	2,435,000
167,000	83,000		581,000	872,000
	470,000		470,000	561,000
	194,000		2,386,000	1,455,000
	4,932,000	(59,000)	5,940,000	9,437,000
<u>1,654,000</u>	<u>9,257,000</u>	<u>(556,000)</u>	<u>26,026,000</u>	<u>26,207,000</u>
1,375,000	1,321,000	(3,514,000)	5,383,000	4,881,000
4,000	38,000		227,000	200,000
<u>1,379,000</u>	<u>1,359,000</u>	<u>(3,514,000)</u>	<u>5,610,000</u>	<u>5,081,000</u>
<u>\$ 3,033,000</u>	<u>\$10,616,000</u>	<u>\$ (4,070,000)</u>	<u>\$31,636,000</u>	<u>\$31,288,000</u>

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies

The financial statements combine the accounts and results of operations and activities of the National Council and the Philmont Scout Ranch. The major activities of the National Council include merchandise sales, magazine publications, and conducting national events. The National Council provides the local councils with program materials and support in the areas of fundraising, communications, administration, employee benefits, and personnel training.

Funds The Restricted Funds are comprised of those amounts restricted by donors or grantors for endowment or other specific purposes. Assets and reserves that are under contractual commitments to local councils and the insurance company relating to the insurance program are restricted. The Board Designated Funds consist of otherwise unrestricted funds which are designated by the Executive Board, or an authorized committee of same, for special uses. All other amounts are included in the General Operating Fund and Properties Fund.

Investments Investments are stated at cost. Gains and losses are recognized when securities are sold. Except as limited by donor restrictions or board designation, interest and dividend earnings on investments are reflected in the General Operating Fund. Short-term investments are comprised of all securities which will mature or which management expects to sell within one year. All other investments are classified as long-term.

Contributions, Pledges, and Bequests Contributions are reported as revenues in the year in which the donor intends for them to be used. Pledges are recorded when received and allowances are provided for amounts estimated to be uncollectible. Bequests are recorded when the amount and timing of receipt of funds are known.

Inventories Inventories of merchandise, printing stock, and supplies are carried at the lower of first-in, first-out cost or market.

Properties Land, buildings, and equipment are stated at cost or, if acquired by gift, at the estimated fair market value at the date of gift. Cash contributions specified by donors for the purchase of fixed assets are shown as revenues and assets of the Restricted Funds until such time as the fixed assets are purchased, then the fixed asset amounts are transferred to the Properties Fund. Contributions of land, buildings, and equipment are shown as revenues of the Properties Fund unless the assets are to be sold and the proceeds used for another purpose. Depreciation is provided over the estimated useful lives of the related assets using the straight-line method. In order to match revenues and expenses more properly, depreciation is shown as an expense of the fund most closely related to the use of the assets (e.g., depreciation of the Philmont Scout Ranch is shown as an expense of the Restricted Fund). The aggregate depreciation amounts are then transferred from these funds to the Properties Fund.

Income Recognition Registration and national service fees are recorded as income in the applicable membership period. Subscription and advertising revenues are reflected as earned income when publications are issued.

Donated Services No amounts have been reflected in the accompanying statements for donated services inasmuch as no objective basis is available to measure the value of such service; however, a substantial number of volunteers have donated significant amounts of their time to the operations of the National Council and numerous media organizations have provided public service advertising.

Note 2. PropertiesDecember 31
1982

Land and Buildings —	
National office	
less accumulated depreciation of \$498,000	\$ 6,595,000
Philmont Scout Ranch,	
less accumulated depreciation of \$2,762,000	3,978,000
High adventure bases,	
less accumulated depreciation of \$455,000	4,806,000
Midwestern and Western distribution centers,	
less accumulated depreciation of \$629,000	872,000
Regional service centers,	
less accumulated depreciation of \$156,000	1,124,000
Leasehold improvements,	
less accumulated depreciation of \$82,000	297,000
Furniture and equipment,	
less accumulated depreciation of \$4,749,000	3,050,000
Properties in use,	
less accumulated depreciation of \$9,331,000	<u>\$20,722,000</u>

Land previously donated to help fund the cost of the Texas relocation and headquarters building has been recorded at a value of \$1,344,000 in the Restricted Fund and is being held for sale

Note 3. Insurance Reserves — Unrestricted Funds

Under agreement with an insurance company, \$1,921,000 is held by the National Council in connection with the group insurance policies. The amount represents a portion of the reserve that the insurance company would have retained in accordance with its normal operating procedures. Under the agreement, the National Council invests the money to earn income, but ownership of the funds is retained by the insurance company

Note 4. Insurance Program and Insurance Reserves — Restricted Funds

The National Council has a general liability insurance program primarily for the benefit of local councils. The program is substantially self-insured for a \$500,000 deductible feature supplemented by additional policy coverage. Funding of the program is accomplished by payments received from the National and local councils. Assets of the insurance program are reflected in Other Restricted Funds together with reserves for self-insured losses, including loss adjustment expenses, based on an independent review of reserves and anticipated unreported claims. While the most recent independent review of estimated losses indicated that the present reserve for losses incurred is reasonable, ultimate settlement of losses may vary from the amounts presently provided.

At December 31, 1982, Other

Restricted Funds reflect investments held by the insurance program aggregating \$10,142,000 and the reserves for self-insured losses and loss adjustment expenses totaling \$6,958,000. The surplus of \$3,184,000 has been reflected as a deferred credit. Of this amount, \$2,000,000 is available for uncharacteristic or catastrophic losses.

At December 31, 1982, the National Council has a \$6,370,000 irrevocable letter of credit for the benefit of an insurance company in conjunction with the assumed deductible portion of the program.

Activity within the insurance program for 1982 is summarized as follows:

Receipts

Local councils	\$ 1,391,000
National Council	88,000
Investment income	738,000
	<u>2,217,000</u>

Expenses

Insurance policy premiums, broker commissions, and claims handling expense	235,000
Provision for claims reported	943,000
Provision for unreported claims	1,193,000
	<u>2,371,000</u>

Expenses in excess of receipts	<u>\$ 154,000</u>
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Note 5. Restricted Funds

At December 31, 1982, Restricted Funds are comprised of the following:

Endowment Funds

Philmont	\$ 2,953,000
John W. Watzek, Jr.	1,920,000
Waite Phillips Scholarship	845,000
DeWitt Wallace Foundation	804,000
Thomas J. Watson	296,000
Augustus F. Hook, Jr.	239,000
Mortimer L. Schiff	206,000
Genevieve Phillips	197,000
Other	773,000
	<u>\$ 8,233,000</u>

Other Funds

Land donated by G. Pirtle (for sale), less mortgage	\$ 1,308,000
Philmont Working Funds	1,373,000
Special Funds	1,516,000
	<u>\$ 4,197,000</u>

Note 6. Supply Operations

Net sales	\$51,417,000
Cost of sales and expenses, including \$2,518,000 interest charge for use of working capital	45,202,000
Net income for the year	<u>\$ 6,215,000</u>

Note 7. Magazine Publications

Subscription and advertising revenues	\$11,413,000
Cost of production and expenses	10,766,000
Net income for the year	<u>\$ 647,000</u>

Note 8. Philmont Scout Ranch Operations

Revenues, principally camping and training activities	\$ 3,935,000
Expenses, including depreciation of \$260,000	3,792,000
Net income for the year	<u>\$ 143,000</u>

Notes to Financial Statements

Note 9. Other Board Designated Activities and Events

At December 31, 1982, Other Board Designated Activities and Events are comprised of the following.

Estate of H. H. Coffield (net of expenses)	\$ 2,960,000
Estate of C. L. Pine (net of expenses)	2,528,000
Group Insurance Reserve	800,000
Special Regional Funds	720,000
Appropriation of General Operating Fund's 1982 revenues in excess of expenses	419,000
National Office Relocation Expenses (balance unfunded pending fundraising campaign)	(2,751,000)
Other Funds (includes approximately 200 funds for various activities and special project appropriations)	1,857,000
	<u>\$ 6,533,000</u>

Note 10. Retirement Plan

The Boy Scouts of America has a qualified contributory retirement plan covering National and local council employees. Pension expenses for local council employees are reimbursed to the National Council by the local councils. The National Council makes annual contributions to the plan equal to the amount accrued for pension expense which is based upon current service cost. The pension expense totaled \$1,022,000 for the National Council in 1982.

A summary of the actuarial present value of accumulated plan benefits and the net assets available for plan benefits as of the most recent valuation date, February 1, 1982, is presented below:

Actuarial present value of accumulated plan benefits without anticipating any future salary increases:	
Vested	\$ 86,170,000
Nonvested	2,178,000
	<u>\$ 88,348,000</u>
Net assets available for current and prospective plan benefits	<u>\$138,061,000</u>

The rate of return used in determining the actuarial present values of accumulated plan benefits is 8 percent

Note 11. Commitments and Contingencies

The National Council occupies various regional service centers, Scouting supply centers, and other office space under noncancelable operating leases expiring at various dates from 1983 to 1991. Real estate leases are renewable at the option of the National Council. Automobiles and computers are leased under 1- to 3-year operating leases expiring at various dates during 1983 to 1985. The minimum rental commitments under operating leases that have initial or remaining noncancelable terms in excess of 1 year as of December 31, 1982, are as follows

Year ending December 31

1983	\$1,749,000
1984	1,500,000
1985	992,000
1986	375,000
1987	214,000
1988 and after	<u>361,000</u>

Total minimum payments required	<u>\$5,191,000</u>
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Total rental expense for all operating leases for the year ended December 31, 1982, amounted to \$2,162,000.

The National Council has been named as a beneficiary of several estates which are in various stages of probate. Distributions totaling \$4,129,000 were received in 1982. Future distributions are estimated to be substantial; however, no additional income has been recorded because the amounts and timing of future distributions are uncertain.

REPORT OF INDEPENDENT ACCOUNTANTS



4500 FIRST INTERNATIONAL BUILDING
DALLAS, TEXAS 75270

March 18, 1983

To the Executive Board of the
Boy Scouts of America

In our opinion, the accompanying balance sheet and the related statements of revenues, expenses, and other changes in fund balances, of revenues, expenses, and other changes in board designated funds and of functional expenses present fairly the financial position of the Boy Scouts of America at December 31, 1982, and the results of operations and the changes in fund balances for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Our examination of these statements was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Price Waterhouse

AUDIT COMMITTEE

of the
Executive Board of the
Boy Scouts of America

Harry E. Bovay, Jr., *Chairman*

John M. Gibson

H. L. Hembree III

Hirair Hovnanian

Kimball Whitney

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